

EXHIBIT P

12/10/2010

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10 CV 9230

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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

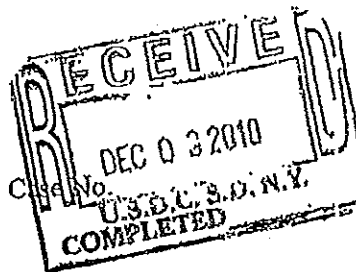
THE C FINK FAMILY TRUST BY ITS
TRUSTEE ZALMEN LANDAU

Plaintiff,

- against -

AMERICAN GENERAL LIFE INSURANCE CO.,

Defendant.



NOTICE OF REMOVAL

Defendant American General Life Insurance Co. ("American General") hereby removes this action to this Court from the Supreme Court of the State of New York, County of New York, pursuant to 28 U.S.C. §§ 1332, 1441 and 1446, and respectfully shows this Court as follows:

1. This action was commenced by the filing of a summons and complaint on or about November 4, 2010. A copy of the summons and complaint is attached hereto as Exhibit A. No further proceedings have taken place in this action.

2. American General was first served with a copy of the summons and complaint on November 17, 2010. Thus, removal is timely under 28 U.S.C. § 1446(b).

3. This Court has subject matter jurisdiction pursuant to 28 U.S.C. §§ 1332, 1441. As alleged in the complaint, plaintiff is a trust formed and governed under the rules of New York. Defendant American General is a Texas corporation with its principal place of business in

Houston, Texas. American General is not a citizen of the State of New York. Plaintiff's complaint for declaratory judgment seeks, among other things, reinstatement of an \$8,000,000.00 American General life insurance policy. Thus, the amount in controversy exceeds the sum of \$75,000, exclusive of interest and costs.

4. Pursuant to Rule 81(c) of the Federal Rules of Civil Procedure, American General shall respond to plaintiff's complaint on or before December 16, 2010.

5. Written notice of the filing of this Notice of Removal will be served upon counsel for plaintiff and filed with the Clerk of the Supreme Court of the State of New York, County of New York, promptly after the filing of this Notice of Removal.

Dated: New York, NY
December 9, 2010

By: 

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